

Form **8871**  
(July 2000)**Political Organization  
Notice of Section 527 Status**

OMB No. 1545-1603

Department of the Treasury  
Internal Revenue Service**Part I General Information**

**1** Name of organization *FOR MIAMI-DADE MAYOR*  
*MIGUEL DIAZ DE LA PORTILLA CAMPAIGN.*

**2** Mailing address (P.O. Box or number, street, and room or suite number)  
*8603 S. DIXIE HIGHWAY, SUITE 302*

City or town, state, and ZIP code  
*MIAMI FL 33143*

**3** E-mail address of organization  
*MIGUELFORMAYOR.COM*

**4a** Name of custodian of records  
*CARLOS A. PLANTADA*

**4b** Custodian's address  
*8603 S. DIXIE HIGHWAY, SUITE 302*  
*PINECAST FL 33143*

**5a** Name of contact person

**5b** Contact person's address

**6** Business address of organization (if different from mailing address shown above). Number, street, and room or suite number

City or town, state, and ZIP code

**Part II Purpose**

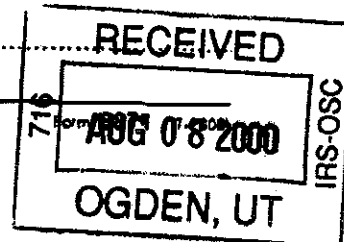
**7** Describe the purpose of the organization  
*POLITICAL CAMPAIGN*

**Part III List of All Related Entities (see instructions)**

8a Name of related entity	8b Relationship	8c Address

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 30405V



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Office of the Secretary  
Office of International Relations  
Division of Elections  
Division of Corporations  
Division of Cultural Affairs  
Division of Historical Resources  
Division of Library and Information Services  
Division of Licensing  
Division of Administrative Services



State Board of Education  
Trustees of the Internal Improvement Trust Fund  
Administration Commission  
Florida Land and Water Adjudication Commission  
State Board  
Division of Bond Finance  
Department of Revenue  
Department of Law Enforcement  
Department of Highway Safety and Motor Vehicles  
Department of Veterans Affairs

## FLORIDA DEPARTMENT OF STATE

Katherine Harris

Secretary of State

DIVISION OF ELECTIONS

## MEMORANDUM

TO: All Candidates, Political Committees, Committees of Continuous Existence,  
Political Party Executive Committees and Supervisors of Elections

FROM: <sup>OK</sup> Clay Roberts, Director, Division of Elections

DATE: July 27, 2000

RE: New Federal Tax Regulation

**URGENT - REQUIRES YOUR IMMEDIATE ATTENTION**  
**DEADLINE: MONDAY JULY 31<sup>ST</sup>**

**Background**

Most political campaigns, political parties, and even political (action) committees prior to this new federal legislation were treated as Section 527 organizations under the Internal Revenue Code. This meant that they did not pay income tax on their contributions. A number of unregulated organizations or groups, however, have been increasingly using 527 status to influence elections or issues, while avoiding the registration and reporting requirements placed on campaigns, the political parties, and political committees. Consequently, with the legislation, Congress has attempted to close that "loophole" in the regulation of their activities. The law was passed by Congress on a fast track and signed into law by President Clinton within 24 hours of its enactment and effective date of July 1<sup>st</sup>.

**Summary of Requirements**

The new federal legislation generally requires Section 527 organizations with annual (calendar/tax year) receipts of \$25,000 or more to register with the IRS ("Registration Requirement"), file regular disclosure reports ("Disclosure Requirement"), and file annual returns ("Return Requirement"), all of which will become available to the public for inspection. State and local non-federal candidates and state and county political parties (at least as to their non-federal accounts) appear to have to register, but appear to be exempt from the Disclosure Requirement. Therefore, if your campaign, political committee or committee of continuous existence reasonably anticipates receiving \$25,000 or more in receipts annually, you should at least satisfy the Registration Requirement on or before Monday, July 31<sup>st</sup>. The registration must be performed electronically via the IRS Internet website and in writing.

If you have any questions about the registration requirements, please contact the IRS help line at 1-877-829-5500 or contact your state political party headquarters.

LCR/blm  
Attachments

The Capitol • Room 1801 • Tallahassee, Florida 32399-0250 • (850) 488-7690  
FAX: (850) 488-1768 • <http://www.dos.state.fl.us> • E-Mail: [election@mail.dos.state.fl.us](mailto:election@mail.dos.state.fl.us)

Miguel

**DIAZ de la PORTILLA**

**FOR MIAMI - DADE COUNTY MAYOR 2000**

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8603 South Dixie Highway, Suite 302, Miami, FL 33143  
(305) 667-0150

Please be advised that we attempted to file electronically but the system rejected the application because we did not have an EIN number. We filed the SS-4 form and anxiously await the number. Please keep in mind that we were given a few hours notice of this new law as seen by attached memo by the Florida Department of State.

Sincerely



Carlos Plantada

Treasurer

AS TREASURER  
MDDLP CAMPAIGN

Pd.Pol.Adv. by Miguel Diaz de la Portilla Campaign, Approved by Miguel Diaz de la Portilla